

Current consultations

This list, published monthly with the first edition of *Weekly Tax Matters* for the month, is intended to give an overview of tax-related consultation currently open for comment. If you have any questions on any of these consultations, or points you would like us to raise on your behalf, please get in touch with your usual contact at KPMG in the UK or with the person listed below.

Consultation	Issued by	Closing date	KPMG contact
An examination of the OECD'S BEPS recommendations to the G20	The All-Party Parliamentary Group on Responsible Tax	21 December 2015	Robin Walduck robin.walduck@kpmg.co.uk Sarah Beeraje sarah.beeraje@kpmg.co.uk
Review of the content and format of the EC's Mini One Stop Shop (MOSS) web portal	European Commission	30 December 2015	Mike Camburn mike.camburn@kpmg.co.uk Laura Gowland laura.gowland@kpmg.co.uk
Key questions published for OTS review on IT/NICs	Office of Tax Simplification	31 December 2015	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Income tax and National Insurance contributions closer alignment survey	Office of Tax Simplification	31 December 2015	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Technical consultation on companies excluded from the Employment Allowance	HMRC	3 January 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Re-launch of the Common Consolidated Corporate Tax Base (CCCTB)	European Commission	8 January 2016	Chris Morgan christopher.morgan@kpmg.co.uk
Draft Legislation: The Enforcement by Deduction from Accounts (Imposition of Charges by Deposit-takers) Regulations 2016	HMRC	8 January 2016	Kayleigh Havard kayleigh.havard@kpmg.co.uk
Draft legislation: the Income Tax (Pay As You Earn) (Amendment) Regulations 2016	HMRC	8 January 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk

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Tax deductibility of corporate interest expense	HM Treasury	14 January 2016	Margaret Stephens margaret.stephens@kpmg.co.uk Mikko Saessalo mikko.saessalo@kpmg.co.uk
Draft legislation: improving the operation of the Construction Industry Scheme	HMRC	26 January 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Draft legislation: Investment Allowance for oil and gas companies	HMRC	27 January 2016	Martin Findlay martin.findlay@kpmg.co.uk Andrew Lister andrew.lister@kpmg.co.uk
Cash, tax evasion and the hidden economy: call for evidence	HMRC	27 January 2016	Kayleigh Havard kayleigh.havard@kpmg.co.uk
Draft legislation: Innovative Finance Individual Savings Account and peer to peer loans	HMRC	1 February 2016	Gavin Shaw savin.shaw@kpmg.co.uk Sam Keeble-Carter sam.keeblecarter@kpmg.co.uk
Finance Bill 2016 – draft clauses	HMRC	3 February 2016	Alison Hobbs alison.hobbs@kpmg.co.uk Kayleigh Havard kayleigh.havard@kpmg.co.uk
Technical consultation: Stamp Duty Reserve Tax and Stamp Duty - Deep In The Money Options (DITMOs)	HMRC	3 February 2016	Sean Randall sean.randall@kpmg.co.uk Fiona Cole fiona.cole@kpmg.co.uk
Company distributions	HMRC	3 February 2016	Craig Rowlands craig.rowlands@kpmg.co.uk Paul Harden paul.harden@kpmg.co.uk
Draft legislation: extension of the current data-gathering powers	HMRC	3 February 2016	Kayleigh Havard kayleigh.havard@kpmg.co.uk
Draft legislation: Income Tax exemption for trivial benefits in kind	HMRC	3 February 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk

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Changes to the reduced rate of VAT for the installation of Energy Saving Materials	HMRC	3 February 2016	Dan Smith daniel.smith3@kpmg.co.uk John Rippon john.rippon@kpmg.co.uk
Draft legislation: the Landfill Tax (Amendment) Regulations 2016	HMRC	3 February 2016	Barbara Bell barbara.bell@kpmg.co.uk
Employer provided living accommodation - call for evidence	HMRC	3 February 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Draft legislation: improvements to the operation of the Construction Industry Scheme	HMRC	5 February 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk Mike Lavan mike.lavan@kpmg.co.uk
Abolishing Class 2 National Insurance and introducing a contributory benefit test to Class 4 National Insurance for the self-employed	HM Treasury, HMRC and Department for Work and Pensions	24 February 2016	Colin Ben-Nathan colin.ben-nathan@kpmg.co.uk
Draft legislation – corporation tax payments	HMRC	26 February 2016	Chris Davidson chris.davidson@kpmg.co.uk Kevin Elliott kevin.elliott@kpmg.co.uk
Gift Aid Small Donations Scheme – a call for evidence	HMRC	2 March 2016	Ian Short ian.short@kpmg.co.uk Margaret Akingbade margaret.akingbade@kpmg.co.uk
Re-scoping of the Bank Levy	HMRC and HM Treasury	4 March 2016	Andrew Seagren andrew.seagren@kpmg.co.uk Paul Freeman paul.freeman@kpmg.co.uk